

**2013  
Operating  
Budget**

Operating Budget Summary	
Description	

	2012		2013				
	Projected Actual	Budget	Base Budget	% 2012 Budget	Approved Budget Options	Approved Budget	% 2012 Budget
Full Time Positions		75	74	(1.3)	0	74	(1.3)
Part Time Hours		4,680	3,224	(31.1)	0	3,224	(31.1)
Overtime Hours		1,685	1,685	-	0	1,685	-
<b>Revenues</b>							
User Fees	(356,038)	(355,200)	(366,306)	(3.1)	0	(366,306)	(3.1)
Investment Earnings	(36,980)	(18,000)	(25,000)	(38.9)	0	(25,000)	(38.9)
Contr from Reserve and Capital	(1,216,822)	(1,188,870)	(1,092,136)	8.1	0	(1,092,136)	8.1
Other Revenues	(127,877)	(122,850)	(161,676)	(31.6)	0	(161,676)	(31.6)
<b>Total Revenues</b>	<b>(1,737,717)</b>	<b>(1,684,920)</b>	<b>(1,645,118)</b>	<b>2.4</b>	<b>0</b>	<b>(1,645,118)</b>	<b>2.4</b>
<b>Expenses</b>							
Salaries & Benefits	6,326,272	6,353,449	6,291,517	(1.0)	0	6,291,517	(1.0)
Materials - Operating Expenses	189,006	180,046	187,016	3.9	0	187,016	3.9
Equipment Expenses	1,980	2,000	2,000	-	0	2,000	-
Energy Costs	1,169	1,168	1,228	5.1	0	1,228	5.1
Purchased/Contract Services	3,283,249	3,293,045	3,658,646	11.1	0	3,658,646	11.1
Debenture & Insurance Costs	1,206,183	1,202,435	1,203,626	0.1	0	1,203,626	0.1
Prof Development & Training	48,940	54,145	54,145	-	0	54,145	-
Grants - Transfer Payments	0	0	0	-	0	0	-
Contr to Reserve and Capital	1,453,964	1,453,964	1,482,540	2.0	0	1,482,540	2.0
Internal Recoveries	(3,848,329)	(3,926,098)	(4,178,313)	(6.4)	0	(4,178,313)	(6.4)
<b>Total Expenses</b>	<b>8,662,433</b>	<b>8,614,154</b>	<b>8,702,404</b>	<b>1.0</b>	<b>0</b>	<b>8,702,404</b>	<b>1.0</b>
<b>Net Budget</b>	<b>6,924,716</b>	<b>6,929,234</b>	<b>7,057,286</b>	<b>1.8</b>	<b>0</b>	<b>7,057,286</b>	<b>1.8</b>

**2013  
Operating  
Budget**

<b>Operating Budget Summary</b>	
<b>Description</b>	
The Mission of the Finance division is to provide financial expertise and quality information to Council, management, departments, citizens and ratepayers in conformity with generally accepted accounting principles and statutory and legal requirements and policies.	
Financial Services Administration supervises and coordinates the activities of the Financial Services division. The section includes the Chief Financial Officer, as well as secretarial and clerical support for the entire Finance division.	

	2012		2013				
	Projected Actual	Budget	Base Budget	% 2012 Budget	Approved Budget Options	Approved Budget	% 2012 Budget
Full Time Positions		5	5	-	0	5	-
Overtime Hours		30	30	-	0	30	-
<b>Revenues</b>							
Contr from Reserve and Capital	0	0	0	-	0	0	-
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>Expenses</b>							
Salaries & Benefits	474,367	474,367	485,455	2.3	0	485,455	2.3
Materials - Operating Expenses	70,460	70,460	70,460	-	0	70,460	-
Purchased/Contract Services	99,065	99,065	99,065	-	0	99,065	-
Prof Development & Training	11,248	11,248	11,248	-	0	11,248	-
Internal Recoveries	508,822	508,822	510,708	0.4	0	510,708	0.4
<b>Total Expenses</b>	<b>1,163,962</b>	<b>1,163,962</b>	<b>1,176,936</b>	<b>1.1</b>	<b>0</b>	<b>1,176,936</b>	<b>1.1</b>
<b>Net Budget</b>	<b>1,163,962</b>	<b>1,163,962</b>	<b>1,176,936</b>	<b>1.1</b>	<b>0</b>	<b>1,176,936</b>	<b>1.1</b>

**2013  
Operating  
Budget**

<b>Operating Budget Summary</b>	
Description	
The main functions of the Financial Support and Budgeting section are to plan, direct, and provide overall supervision of the operating and capital budget processes, and to provide support and customer service to operating departments in all financial related matters, including accounting for tangible capital assets.	

	2012		2013				
	Projected Actual	Budget	Base Budget	% 2012 Budget	Approved Budget Options	Approved Budget	% 2012 Budget
Full Time Positions		7	7	-	0	7	-
Part Time Hours		914	914	-	0	914	-
Overtime Hours		255	255	-	0	255	-
<b>Revenues</b>							
Contr from Reserve and Capital	(22,681)	(31,957)	(32,136)	(0.6)	0	(32,136)	(0.6)
<b>Total Revenues</b>	<b>(22,681)</b>	<b>(31,957)</b>	<b>(32,136)</b>	<b>(0.6)</b>	<b>0</b>	<b>(32,136)</b>	<b>(0.6)</b>
<b>Expenses</b>							
Salaries & Benefits	679,059	680,373	707,401	4.0	0	707,401	4.0
Purchased/Contract Services	6,162	5,162	5,162	-	0	5,162	-
Prof Development & Training	4,279	4,279	4,279	-	0	4,279	-
Contr to Reserve and Capital	0	0	0	-	0	0	-
Internal Recoveries	(434,611)	(434,611)	(430,857)	0.9	0	(430,857)	0.9
<b>Total Expenses</b>	<b>254,889</b>	<b>255,203</b>	<b>285,985</b>	<b>12.1</b>	<b>0</b>	<b>285,985</b>	<b>12.1</b>
<b>Net Budget</b>	<b>232,208</b>	<b>223,246</b>	<b>253,849</b>	<b>13.7</b>	<b>0</b>	<b>253,849</b>	<b>13.7</b>

**2013  
Operating  
Budget**

<b>Operating Budget Summary</b>	
Description	

	2012		2013				
	Projected Actual	Budget	Base Budget	% 2012 Budget	Approved Budget Options	Approved Budget	% 2012 Budget
Full Time Positions		4	4	-	0	4	-
Overtime Hours		250	250	-	0	250	-
<b>Revenues</b>							
Contr from Reserve and Capital	(1,050,000)	(1,060,000)	(1,060,000)	-	0	(1,060,000)	-
Other Revenues	(40,200)	(40,200)	(70,912)	(76.4)	0	(70,912)	(76.4)
<b>Total Revenues</b>	<b>(1,090,200)</b>	<b>(1,100,200)</b>	<b>(1,130,912)</b>	<b>(2.8)</b>	<b>0</b>	<b>(1,130,912)</b>	<b>(2.8)</b>
<b>Expenses</b>							
Salaries & Benefits	388,555	419,167	418,399	(0.2)	0	418,399	(0.2)
Purchased/Contract Services	1,958,523	1,967,523	2,031,970	3.3	0	2,031,970	3.3
Debenture & Insurance Costs	1,148,009	1,144,261	1,150,044	0.5	0	1,150,044	0.5
Prof Development & Training	2,532	2,532	2,532	-	0	2,532	-
Grants - Transfer Payments	0	0	0	-	0	0	-
Contr to Reserve and Capital	1,428,964	1,428,964	1,457,540	2.0	0	1,457,540	2.0
Internal Recoveries	0	0	0	-	0	0	-
<b>Total Expenses</b>	<b>4,926,583</b>	<b>4,962,447</b>	<b>5,060,485</b>	<b>2.0</b>	<b>0</b>	<b>5,060,485</b>	<b>2.0</b>
<b>Net Budget</b>	<b>3,836,383</b>	<b>3,862,247</b>	<b>3,929,573</b>	<b>1.7</b>	<b>0</b>	<b>3,929,573</b>	<b>1.7</b>

## FINANCIAL PLANNING & POLICY

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The principle functions of the Financial Planning and Policy section are to:

- Develop appropriate financial policy recommendations for consideration of Council
- Analyze the impact of provincial legislative changes such as OMPF (Ontario Municipal Partnership Fund) entitlements
- Maintain the long term financial plan approved by Council
- Liaise with Municipal Property Assessment Corporation (MPAC) and analyze the assessment rolls to ensure all properties are paying their share of taxation
- Develop all rates including area rates for taxation
- Oversee the municipality's cash management and investment program
- Administer the municipality's existing debt program and future debt requirements
- Manage the Municipality's insurance and risk management program, enabling adequate coverage and recommending risk management initiatives

### **Fiscal Sustainability:**

Included in the 2013 budget is an increase in other revenue from the Airport as part of fiscal sustainability initiative to review and recover costs for services provided to outside agencies.

# FINANCIAL PLANNING & POLICY

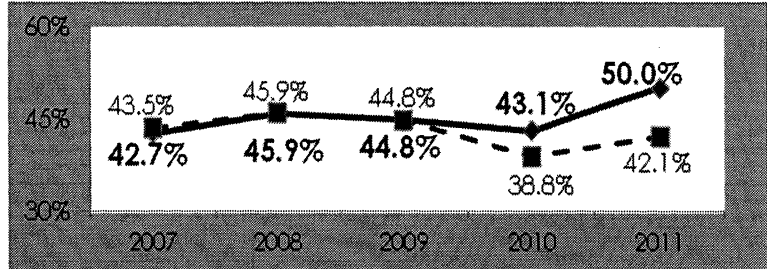


## OMBI Performance Benchmarks

————— CGS result

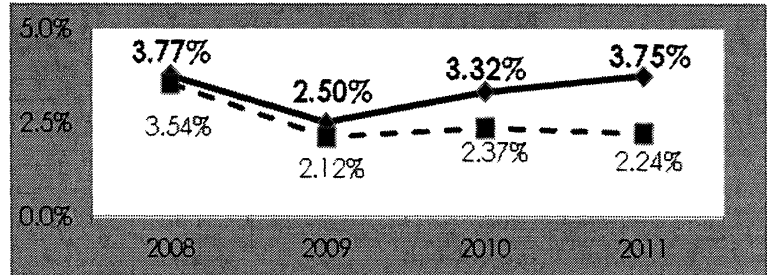
----- **Median result**  
Single-tiers only

Portfolio as a Percentage of Municipal Operating & Capital Expenditures



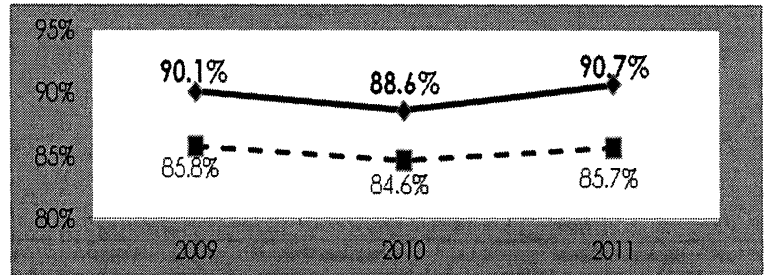
[INVT 220]

Gross Percentage Return on Internal Portfolio (based on the Average Adjusted Book Value)



[INVT 312]

Proportion of Total Investment Portfolio that is Managed Internally



[derived from INVT 310 & 312]

Internal MER  
(Management Expense Ratio)

	CGS	Median
2008	0.01%	0.02%
2009	0.01%	0.02%
2010	0.01%	0.01%
<b>2011</b>	<b>0.01%</b>	<b>0.01%</b>

[INVT 322]

OMBI data is current as at August 29, 2012.

**2013  
Operating  
Budget**

<b>Operating Budget Summary</b>	
Description	
To support the PeopleSoft Financial Modules and the CGS Budget System. To improve efficiencies with the use of existing functionality, through ongoing maintenance and continued upgrading. To adapt and adjust PeopleSoft functionality to meet new business requirements. To provide end user training and support as required. To lead and participate on ERP projects to add new functionality and modules. To implement a Reporting Strategy for Finance and non-Finance end users.	

	2012		2013				
	Projected Actual	Budget	Base Budget	% 2012 Budget	Approved Budget Options	Approved Budget	% 2012 Budget
Full Time Positions		3	3	-	0	3	-
Part Time Hours		1,456	0	(100.0)	0	0	(100.0)
Overtime Hours		150	150	-	0	150	-
<b>Revenues</b>							
Contr from Reserve and Capital	(86,320)	(96,913)	0	100.0	0	0	100.0
<b>Total Revenues</b>	<b>(86,320)</b>	<b>(96,913)</b>	<b>0</b>	<b>100.0</b>	<b>0</b>	<b>0</b>	<b>100.0</b>
<b>Expenses</b>							
Salaries & Benefits	290,290	376,089	286,785	(23.7)	0	286,785	(23.7)
Purchased/Contract Services	16,000	16,000	16,000	-	0	16,000	-
Prof Development & Training	15,500	21,626	21,626	-	0	21,626	-
Internal Recoveries	0	0	0	-	0	0	-
<b>Total Expenses</b>	<b>321,790</b>	<b>413,715</b>	<b>324,411</b>	<b>(21.6)</b>	<b>0</b>	<b>324,411</b>	<b>(21.6)</b>
<b>Net Budget</b>	<b>235,470</b>	<b>316,802</b>	<b>324,411</b>	<b>2.4</b>	<b>0</b>	<b>324,411</b>	<b>2.4</b>

## FINANCIAL INFORMATION SYSTEMS

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### Variance Explanations:

#### **Part Time Hours / Contribution from Reserve and Capital / Salaries & Benefits /**

The contract for the project manager of ERP funded from reserves has been completed and is no longer required.



**2013  
Operating  
Budget**

<b>Operating Budget Summary</b>	
<b>Description</b>	
The Tax Services provided include: - Billing of interim, final and supplementary tax levies including payments-in-lieu of taxes, - The collection of current and overdue taxes, - Maintenance of the tax sale accounts, - Administration of the pre-authorized tax payment plan, - The processing of tax adjustments and refunds, - Administration of the Elderly Tax Assistance Program, - Administration of the Elderly / Disabled Tax Deferral, Registered Charities Rebate and Vacancy Rebate Programs, - Responding to tax / assessment related inquiries, - Administration of the Capping / Clawback Program for protected properties.	

	2012		2013				
	Projected Actual	Budget	Base Budget	% 2012 Budget	Approved Budget Options	Approved Budget	% 2012 Budget
Full Time Positions		10	10	-	0	10	-
Part Time Hours		1,218	1,218	-	0	1,218	-
Overtime Hours		100	100	-	0	100	-
<b><u>Revenues</u></b>							
User Fees	(350,200)	(350,200)	(360,706)	(3.0)	0	(360,706)	(3.0)
<b>Total Revenues</b>	<b>(350,200)</b>	<b>(350,200)</b>	<b>(360,706)</b>	<b>(3.0)</b>	<b>0</b>	<b>(360,706)</b>	<b>(3.0)</b>
<b><u>Expenses</u></b>							
Salaries & Benefits	753,375	770,936	787,273	2.1	0	787,273	2.1
Materials - Operating Expenses	85,126	78,356	83,226	6.2	0	83,226	6.2
Purchased/Contract Services	0	0	0	-	0	0	-
Prof Development & Training	3,456	3,456	3,456	-	0	3,456	-
Internal Recoveries	37,000	37,000	42,000	13.5	0	42,000	13.5
<b>Total Expenses</b>	<b>878,957</b>	<b>889,748</b>	<b>915,955</b>	<b>2.9</b>	<b>0</b>	<b>915,955</b>	<b>2.9</b>
<b>Net Budget</b>	<b>528,757</b>	<b>539,548</b>	<b>555,249</b>	<b>2.9</b>	<b>0</b>	<b>555,249</b>	<b>2.9</b>

# TAXATION

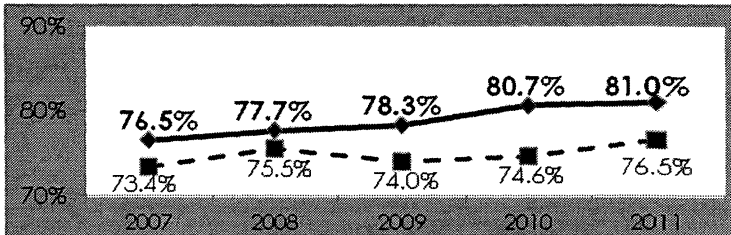


## OMBI Performance Benchmarks

———— CGS result

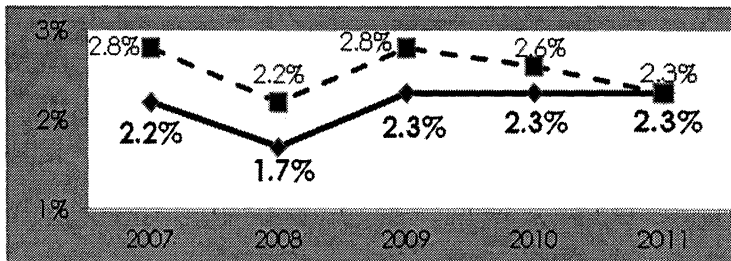
----- Median result

Municipal Taxes as a Percentage of the Tax Levy (All Classes)



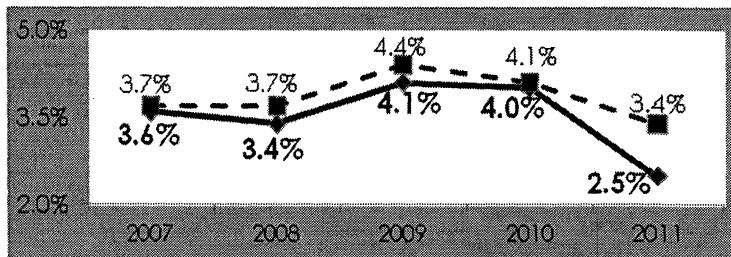
[TXRS 111]

Current Year's Tax Arrears as a Percentage of Current Year Levy



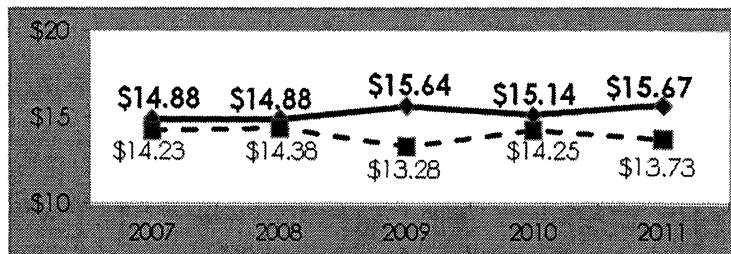
[TXRS 135]

Tax Receivable as a Percentage of Current Year Levy



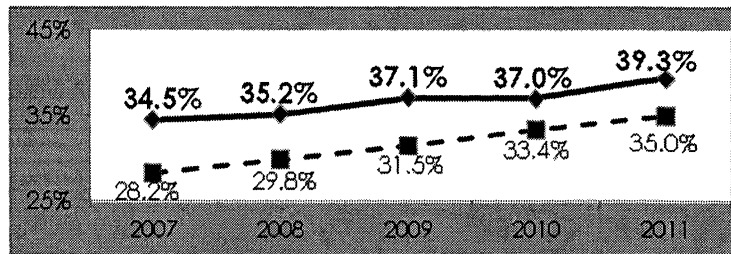
[TXRS 150]

Operating Cost to Maintain Taxation Accounts Per Account Served



[TXRS 310]

Percentage of Accounts (All Classes) Enrolled in a Pre-Authorized Payment Plan (PAP)



[TXRS 405]

OMBI data is current as at August 23, 2012.

**2013  
Operating  
Budget**

<b>Operating Budget Summary</b>	
<b>Description</b>	
Responsible for establishing the plans, structure and corporate policies to ensure that the City has the goods and services required when needed, at the agreed to quantity and quality and at the lowest total acquisition cost. Works in partnership with staff across the corporation to achieve value for money over the total life cycle of the goods and services and to minimize the costs of administering the procurement process. Ensure the purchasing by-law is followed and the integrity of the tendering process is adhered to.	

	2012		2013				
	Projected Actual	Budget	Base Budget	% 2012 Budget	Approved Budget Options	Approved Budget	% 2012 Budget
Full Time Positions		6	6	-	0	6	-
Overtime Hours		170	170	-	0	170	-
<b>Revenues</b>							
Contr from Reserve and Capital	(57,821)	0	0	-	0	0	-
Other Revenues	(10,580)	(10,580)	(16,314)	(54.2)	0	(16,314)	(54.2)
<b>Total Revenues</b>	<b>(68,401)</b>	<b>(10,580)</b>	<b>(16,314)</b>	<b>(54.2)</b>	<b>0</b>	<b>(16,314)</b>	<b>(54.2)</b>
<b>Expenses</b>							
Salaries & Benefits	640,976	529,928	532,806	0.5	0	532,806	0.5
Materials - Operating Expenses	5,581	7,363	7,363	-	0	7,363	-
Purchased/Contract Services	0	0	0	-	0	0	-
Prof Development & Training	1,704	1,704	1,704	-	0	1,704	-
Internal Recoveries	(528,415)	(528,415)	(525,559)	0.5	0	(525,559)	0.5
<b>Total Expenses</b>	<b>119,846</b>	<b>10,580</b>	<b>16,314</b>	<b>54.2</b>	<b>0</b>	<b>16,314</b>	<b>54.2</b>
<b>Net Budget</b>	<b>51,445</b>	<b>0</b>	<b>0</b>	<b>(100.0)</b>	<b>0</b>	<b>0</b>	<b>(100.0)</b>

# SUPPLIES AND SERVICES

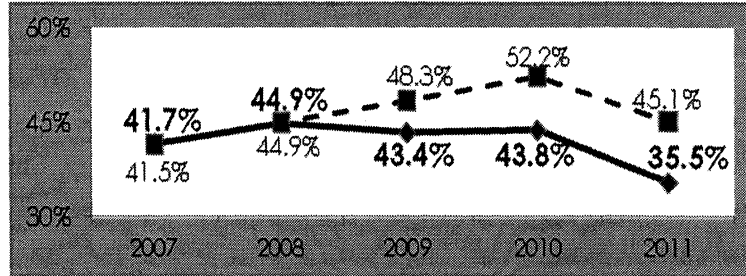


## OMBI Performance Benchmarks

———— CGS result

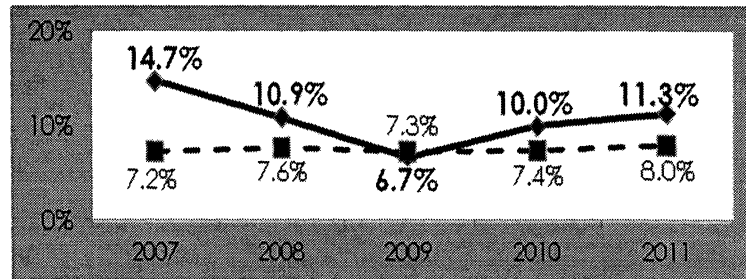
----- Median result

Percentage of Goods & Services Purchased (Operating & Capital) through a Procurement Process



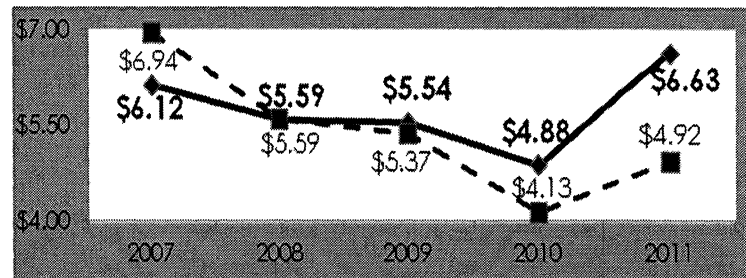
[FPUR 105]

Benefit of Tendering Process



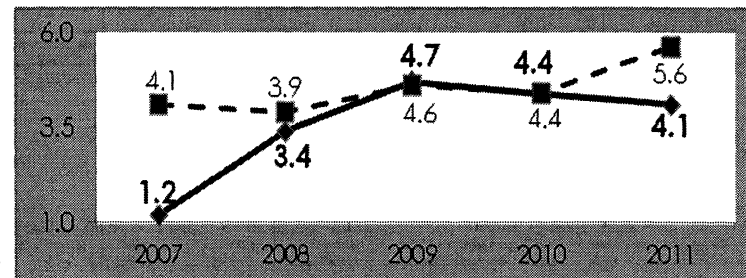
[FPUR 110]

Centralized Purchasing Division Operating Costs per \$1,000 Municipal Purchases (Operating & Capital) for Goods & Services



[FPUR 360]

Average Number of Bids per Bid Call



[FPUR 415]

OMBI data is current as at September 14, 2012.



Accounting Services

2013  
Operating  
Budget

Operating Budget Summary	
Description	

	2012		2013				
	Projected Actual	Budget	Base Budget	% 2012 Budget	Approved Budget Options	Approved Budget	% 2012 Budget
Full Time Positions		21	21	-	0	21	-
Part Time Hours		1,092	1,092	-	0	1,092	-
Overtime Hours		730	730	-	0	730	-
<b>Revenues</b>							
User Fees	(5,838)	(5,000)	(5,600)	(12.0)	0	(5,600)	(12.0)
Investment Earnings	(36,980)	(18,000)	(25,000)	(38.9)	0	(25,000)	(38.9)
Contr from Reserve and Capital	0	0	0	-	0	0	-
Other Revenues	(77,097)	(72,070)	(74,450)	(3.3)	0	(74,450)	(3.3)
<b>Total Revenues</b>	<b>(119,915)</b>	<b>(95,070)</b>	<b>(105,050)</b>	<b>(10.5)</b>	<b>0</b>	<b>(105,050)</b>	<b>(10.5)</b>
<b>Expenses</b>							
Salaries & Benefits	1,799,078	1,724,113	1,736,367	0.7	0	1,736,367	0.7
Materials - Operating Expenses	11,388	7,516	9,616	27.9	0	9,616	27.9
Purchased/Contract Services	1,074,849	1,076,726	1,377,880	28.0	0	1,377,880	28.0
Prof Development & Training	6,722	5,775	5,775	-	0	5,775	-
Internal Recoveries	(1,895,631)	(1,895,631)	(2,207,319)	(16.4)	0	(2,207,319)	(16.4)
<b>Total Expenses</b>	<b>996,406</b>	<b>918,499</b>	<b>922,319</b>	<b>0.4</b>	<b>0</b>	<b>922,319</b>	<b>0.4</b>
<b>Net Budget</b>	<b>876,491</b>	<b>823,429</b>	<b>817,269</b>	<b>(0.7)</b>	<b>0</b>	<b>817,269</b>	<b>(0.7)</b>

## ACCOUNTING SERVICES

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The principal functions of Accounting Services:

- Provide general accounting services for the Municipality, including maintaining its financial records, overseeing the accounts payable function and the collection of revenues, ensuring the preparation of monthly subsidy claims and sales tax claims, and preparing year end financial statements and financial information returns as required by legislation.
- Oversee the payroll function, including maintaining the wage and payroll records and ensuring the appropriate payroll remittances and filing of reports as required by legislation.
- The above two areas are currently using the PeopleSoft software. As this system is not only complex but also dynamic, there is a continuous effort required to test both ongoing changes to current applications and to research and test new applications.
- Oversee the contract with Greater Sudbury Utilities for the billing and collection of water and waste water services.

### **Variance Explanations:**

#### **Purchased/Contract Services / Internal Recoveries**

The service agreement for water billing and collection services between the City and Greater Sudbury Utilities expires on March 31, 2013. The increase in these categories reflects a conservative estimate of the cost to the City when the contract is renewed and the corresponding recoveries from water and waste water services.

The actual amount has not been finalized as negotiations continue.

# ACCOUNTING SERVICES



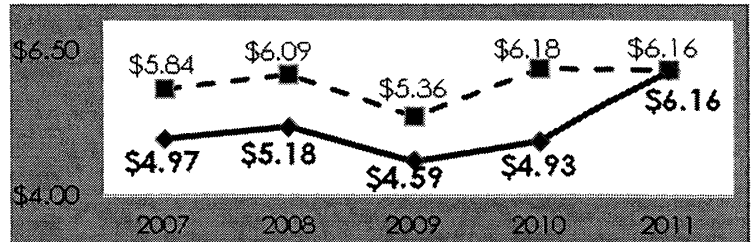
## OMBI Performance Benchmarks

———— CGS result

----- Median result

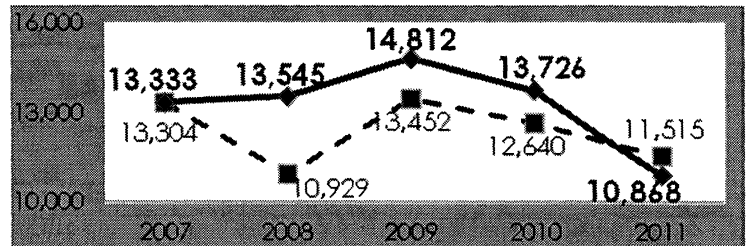
### Accounts Payable

Accounts Payable Operating Cost per Invoice Paid



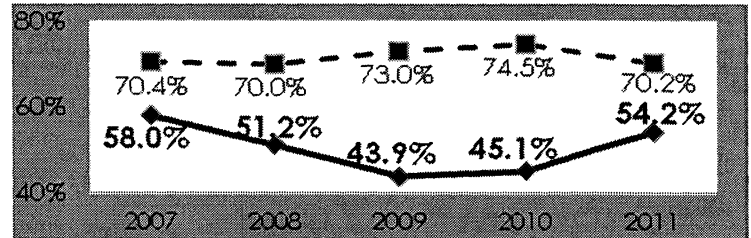
[FINV 317]

Number of Invoices Paid per Accounts Payable FTE



[FINV 325]

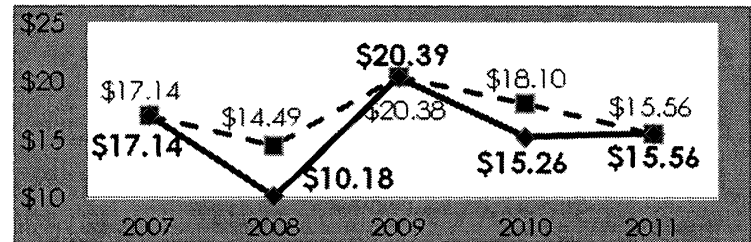
Percentage of Invoices Paid within 30 Days



[FINV 410]

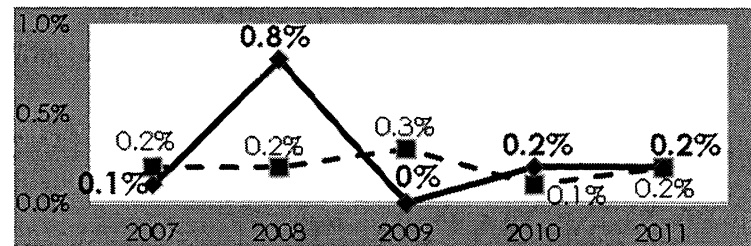
### General Revenues /Accounts Receivable (single-tiers only)

Operating Cost of Accounts Receivable Function per Invoice



[GREV 310]

Bad Debt Write-off as a Percentage of Billed Revenue



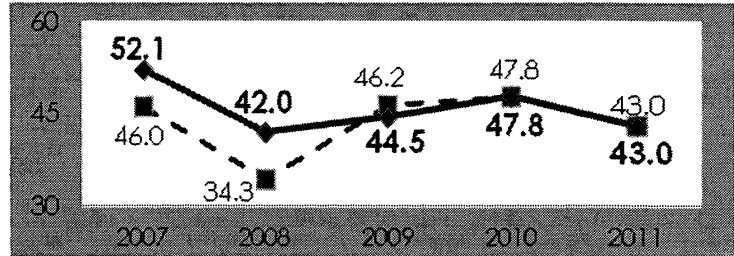
[GREV 325]

———— CGS result

----- Median result

**General Revenues /Accounts Receivable (single-tiers only), cont'd.**

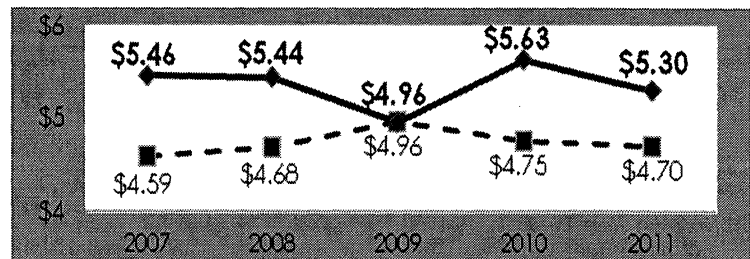
Average Collection Period (days)



[GREV 335]

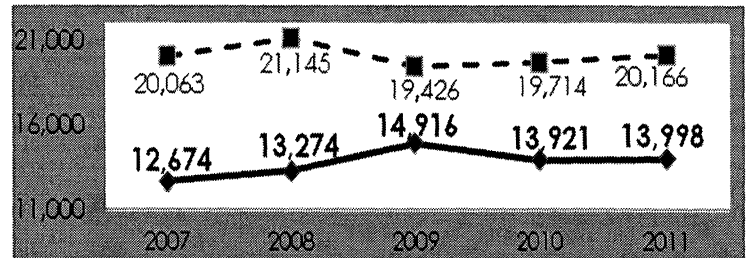
**Payroll**

Operating Cost per Payroll Direct Deposit/Cheque



[FPRL 306A]

Number of Payroll Direct Deposit/Cheques per Finance Payroll FTE



[FPRL 317A]

OMBI data is current as at August 23, 2012.



**2013  
Operating  
Budget**

<b>Operating Budget Summary</b>	
<b>Description</b>	
<p>The principal function is to support Infrastructure Services by:</p> <ul style="list-style-type: none"> <li>- providing dispatch of customer service requests to Infrastructure staff, research and process claims related to Infrastructure Services, assist in developing Infrastructure Services operational budget</li> <li>- monitoring and analysis of financial results, provide support for the City's municipal maintenance management system including activity costing, payroll and billing functions</li> <li>- procure and inventory commonly used goods and services for Infrastructure Services</li> </ul> <p>In accordance with OMBI methodology, these costs are allocated to roads, water waste water and solid waste.</p>	

	2012		2013				
	Projected Actual	Budget	Base Budget	% 2012 Budget	Approved Budget Options	Approved Budget	% 2012 Budget
Full Time Positions		19	18	(5.3)	0	18	(5.3)
<b><u>Expenses</u></b>							
Salaries & Benefits	1,300,572	1,378,476	1,337,032	(3.0)	0	1,337,032	(3.0)
Materials - Operating Expenses	16,451	16,351	16,351	-	0	16,351	-
Equipment Expenses	1,980	2,000	2,000	-	0	2,000	-
Energy Costs	1,169	1,168	1,228	5.1	0	1,228	5.1
Purchased/Contract Services	128,650	128,569	128,569	-	0	128,569	-
Debenture & Insurance Costs	58,174	58,174	53,582	(7.9)	0	53,582	(7.9)
Prof Development & Training	3,499	3,525	3,525	-	0	3,525	-
Contr to Reserve and Capital	25,000	25,000	25,000	-	0	25,000	-
Internal Recoveries	(1,535,494)	(1,613,263)	(1,567,286)	2.8	0	(1,567,286)	2.8
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(100.0)</b>	<b>0</b>	<b>0</b>	<b>(100.0)</b>
<b>Net Budget</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(100.0)</b>	<b>0</b>	<b>0</b>	<b>(100.0)</b>

## FINANCIAL – SUPPORT SERVICES

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### Variance Explanations:

#### **Full Time Positions**

The decrease is a result of the transfer of an employee to Engineering Administration.